

David M. Friedman (DFriedman@kasowitz.com)
Andrew K. Glenn (AGlenn@kasowitz.com)
Jeffrey R. Gleit (JGleit@kasowitz.com)
KASOWITZ, BENSON, TORRES & FRIEDMAN LLP
1633 Broadway
New York, New York 10019
Telephone: (212) 506-1700
Facsimile: (212) 506-1800

*Attorneys for Debtors
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

BORDERS GROUP, INC., et al.,¹

Debtors.

Chapter 11

Case No. 11-10614 (MG)

(Jointly Administered)

Related Docket Nos. 999, 1016

**SECOND NOTICE OF MODIFIED EXHIBIT A
TO STORE CLOSING SALES MOTION**

PLEASE TAKE NOTICE that on June 8, 2011, the above captioned debtors and debtors in possession (the “Debtors”) filed the *Debtors’ Motion for Entry of an Order (I) Authorizing the Debtors to Sell Certain Assets Through Store Closing Sales (II) Approving Bidding Procedures to Select Liquidating Agent to Conduct Store Closing Sales, (III) Authorizing the Debtors to Abandon Unsold Property, (IV) Waiving Compliance with Contractual Store Closing Sale Restrictions, (V) Exempting Laws Restricting Store Closing Sales and (VI) Granting Related Relief* (the “Motion”) [Docket No. 999].²

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Borders Group, Inc. (4588); Borders International Services, Inc. (5075); Borders, Inc. (4285); Borders Direct, LLC (0084); Borders Properties, Inc. (7978); Borders Online, Inc. (8425); Borders Online, LLC (8996); and BGP (UK) Limited.

² Any capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

PLEASE TAKE FURTHER NOTICE that Exhibit A to the Motion is a list of Closing Stores which the Debtors sought authority to include in store closing sales. The initial version of Exhibit A filed with the Motion identified 51 Closing Stores. As set forth in the Motion, that list was a preliminary list and subject to change as the Debtors continue to negotiate Lease Rejection Date extensions with landlords through the date of the hearing on the Motion. *See* Motion ¶ 21.

PLEASE TAKE FURTHER NOTICE that on June 10, 2011, the Debtors filed their first notice setting forth an updated Exhibit A listing 45 Closing Stores (the “June 10 Amended List”). *See* [Docket No. 1016].

PLEASE TAKE FURTHER NOTICE that the Debtors have entered into extension stipulations for several of the stores (the “Additional Extended Stores”) set forth in the initial version of Exhibit A filed with the Motion thereby extending the Lease Rejection Dates for those stores.³ Attached hereto as Exhibit 1 is a list of stores that are no longer deemed Closing Stores for purposes of the Motion and will not be included in the store closing sales contemplated in the Motion.

PLEASE TAKE FURTHER NOTICE that attached hereto as Exhibit 2 is a modified and updated version of Exhibit A listing the remaining 40 Closing Stores. The Debtors are continuing to negotiate with landlords to further reduce the Closing Stores list and will file periodic additional updates to Exhibit A.

(Remainder of page left intentionally blank)

³ The Debtors were authorized to enter into such stipulations by the Court’s March 15, 2011 lease extension procedures order [Docket No. 383].

Dated: June 14, 2011
New York, New York

KASOWITZ, BENSON, TORRES
& FRIEDMAN LLP

By: /s/ Andrew K. Glenn
David M. Friedman (DFriedman@kasowitz.com)
David S. Rosner (DRosner@kasowitz.com)
Andrew K. Glenn (AGlenn@kasowitz.com)
Jeffrey R. Gleit (JGleit@kasowitz.com)
1633 Broadway
New York, New York 10019
Telephone: (212) 506-1700
Facsimile: (212) 506-1800

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